

EXHIBIT 114



Cristina M

Rosales@JPMCHASE

To: Alison X Malkin/JPMCHASE@JPMCHASE

cc: CA Subprime

Subject: Fw: JPMAC 2006 HE3 - potential pool

09/19/2006 03:11 PM

Ali,

After further review, the potential HE3 securitization is as follows:

In the pool:

All records			
Pool	No. of Loans	Total Current Balance	%
FIELDSTONE AUG POOL	690	134,290,160.10	16.64
NOVASTAR SEPT POOL	1,372	182,182,532.86	22.57
RESMAE JULY POOL	2,623	474,963,424.84	58.85
RESMAE JUNE TAIL POOL	19	2,312,457.73	0.29
RESMAE KICKOFFS POOL -APPROVED	102	5,972,697.97	0.74
RESMAE KICKOFFS POOL -ELIGIBLE/RES	128	7,394,126.41	0.92
Grand Total:	4,934	807,115,399.91	100.00

To add from the inventory that are eligible:

[NOT]MATCH in 1			
Pool	No. of Loans	Total Current Balance	%
ACCREDITED	3	376,081.19	1.71
ACCREDITED-CREDIT	61	11,341,277.83	51.53
FIELDSTONE	2	285,366.92	1.30
FREMONT	13	2,740,700.69	12.45
NEW CENTURY	2	491,986.18	2.24
RESMAE	1	285,448.86	1.30
WMC-CREDIT HOLD	30	6,488,001.11	29.48
Grand Total:	112	22,008,862.78	100.00

Let me know if you need anything else. Thanks.

Cristina Rosales

JP Morgan Securities Inc. I Investment Bank I Transaction Mgmt.

Tel. No: 212.834.5412 I EFax No:866.314.8277

270 Park Avenue, 10th Floor I New York, NY 10017

----- Forwarded by Cristina M Rosales/JPMCHASE on 09/19/2006 02:47 PM -----

**Robert B.
Miller/JPMCHASE**

ToCristina M Rosales/JPMCHASE@JPMCHASE
ccCA Subprime, HE Trading, Raj M
Kothari/JPMCHASE@JPMCHASE

09/13/2006 09:12 AM

SubjectRe: JPMAC 2006 CHM1 and HE3

we also need to include any other securitizable product in the warehouse - accredited epds, fremont epds, some seasoned wmc collateral, etc. i'd like to make sure we include any eligible product form the warehouse in this he3 deal

Bob Miller
Home Equity Trading
212-834-2428

☞ Cristina M Rosales Transaction Management - Tel 212.834.5412

Cristina M Rosales Transaction Management - Tel 212.834.5412

**Cristina M
Rosales/JPMCHASE**

ToRaj M Kothari/JPMCHASE@JPMCHASE
ccCA Subprime, HE Trading
SubjectRe: JPMAC 2006 CHM1 and HE3

09/13/2006 08:46 AM

Raj, we will review all the data for the CHM1 deal prior to sending the tapes.

Also, we will start generating the tape for the HE3 deal which includes the remainder of the Resmae funding, the recent Novastar and Fieldstone settlements.

As soon as we have those gathered, we will provide you with a preliminary strat.

We will keep you posted. Thanks.

Cristina Rosales

JP Morgan Securities Inc. I Investment Bank I Transaction Mgmt.

Tel. No: 212.834.5412 I EFax No:866.314.8277

270 Park Avenue, 10th Floor I New York, NY 10017

☞ Raj M Kothari/JPMCHASE

**Raj M
Kothari/JPMCHASE**

ToCA Subprime
ccHE Trading
SubjectJPMAC 2006 CHM1 and HE3

09/12/2006 06:20 PM

Collateral Team,

Can you please confirm that you have all necessary data to send tapes to rating agencies for the CHM1 deal once diligence is over? i.e. including months reserve if available.

Can you please start working on collecting the data for HE3 - this includes Resmae loans not identified for RM1 (we know this was a lengthy process for RM1), Novastar and Fieldstone. Could we also see a preliminary strat combining the 3 pools as of the latest data you have?

I would propose an October 1st cut-off for this deal (using balances as of COB October 1st), a mid October marketing and mid November settle.

Thanks
Raj

J.P.Morgan Securities Inc.

270 Park Avenue, 6th Floor
New York, New York 10017
Direct: 212.834.3339
Desk: 212 834 2050

